
Rules of
Department of Economic
Development
Division 265—Division of Transportation
Chapter 12—Motor Carriers

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**Title 4—DEPARTMENT OF
ECONOMIC DEVELOPMENT
Division 265—Division of
Transportation
Chapter 12—Motor Carriers**

4 CSR 265-12.010 Rate Base System
(Rescinded February 25, 1996)

**4 CSR 265-12.020 Uniform Systems of
Accounts for Class B Motor Carriers of
Household Goods and Passengers**

PURPOSE: This rule prescribes uniform systems of accounts for Class B common motor carriers of household goods and passengers.

Editor's Note: The following material is incorporated into this rule by reference:

- 1) *Uniform System of Accounts for Class B Carriers of Passengers (Jefferson City: Missouri Division of Transportation, 1985); and*
- 2) *Uniform System of Accounts for Class B Common Motor Carriers of Property (Jefferson City: Missouri Division of Transportation, 1985).*

In accordance with section 536.031(4), RSMo, the full text of material incorporated by reference will be made available to any interested person at the Office of the Secretary of State and the headquarters of the adopting state agency.

(1) Class B carriers of passengers are motor carriers of passengers having average gross operating revenues of at least two hundred fifty thousand dollars (\$250,000) but less than five (5) million dollars.

(2) Class B carriers of household goods are motor carriers of household goods having gross operating revenues of at least two hundred fifty thousand dollars (\$250,000) but less than one (1) million dollars.

(3) The Uniform Systems of Accounts for Class B Carriers of Passengers as published by the Missouri Division of Transportation, revised August 1, 1985, is prescribed for all Class B carriers of passengers operating under the jurisdiction of the Division of Transportation.

(4) The Uniform System of Accounts for Class B Common Motor Carriers of Property as published by the Missouri Division of Transportation, revised as of August 1, 1985, is prescribed for all carriers of household goods operating under the jurisdiction of the Division of Transportation.

(5) Each of these systems of accounts prescribes balance sheet accounts to include subaccounts under assets and liability and equity and provides detailed instructions for each of the subaccounts. They contain definitions and general instructions on such items as records, the accounting period and insurance.

*AUTHORITY: section 622.027, RSMo (1994). * Emergency rule filed June 14, 1985, effective July 1, 1985, expired Oct. 28, 1985. Original rule filed Aug. 1, 1985, effective Jan. 1, 1986. Emergency amendment filed Dec. 1, 1994, terminated Dec. 19, 1994. Emergency amendment filed Dec. 20, 1994, effective Jan. 1, 1995, expired April 30, 1995. Emergency amendment filed April 20, 1995, effective May 1, 1995, expired Aug. 28, 1995. Emergency amendment filed Aug. 18, 1995, effective Aug. 29, 1995, expired Feb. 24, 1995. Amended: Filed Aug. 3, 1995, effective Feb. 25, 1996.*

**Original authority 1985, amended 1993, 1995.*

**4 CSR 265-12.030 Uniform System of
Accounts for Class I Motor Carriers of
Passengers**

PURPOSE: This rule prescribes uniform systems of accounts for Class I common motor carriers of passengers.

Editor's Note: The following material is incorporated into this rule by reference:

- 1) *49 Code of Federal Regulations 1206 (Washington: United States Government Printing Office 1984).*

In accordance with section 536.031(4), RSMo, the full text of material incorporated by reference will be made available to any interested person at the Office of the Secretary of State and the headquarters of the adopting state agency.

(1) Class I carriers of passengers are carriers of passengers having average gross operating revenues of five (5) million dollars or more from passenger motor carrier operations.

(2) The uniform system of accounts for Class I common carriers of passengers as published in 49 CFR 1206 is prescribed for all common carriers of passengers operating under the jurisdiction of this division.

(3) This system of accounts prescribes specific accounts, identifies categories and classes of assets, liabilities, income and expense items as well as subaccounts for each.

Affected carriers are responsible for maintaining required records which will provide for the system of accounts and which will facilitate the preparation of annual reports as well as the furnishing of statistical information.

*AUTHORITY: section 622.027, RSMo (1994). * Emergency rule filed June 14, 1985, effective July 1, 1985, expired Oct. 28, 1985. Original rule filed Aug. 1, 1985, effective Jan. 1, 1986. Emergency amendment filed Dec. 1, 1994, terminated Dec. 19, 1994. Emergency amendment filed Dec. 20, 1994, effective Jan. 1, 1995, expired April 30, 1995. Emergency amendment filed April 20, 1995, effective May 1, 1995, expired Aug. 28, 1995. Emergency amendment filed Aug. 18, 1995, effective Aug. 29, 1995, expired Feb. 24, 1996. Amended: Filed Aug. 3, 1995, effective Feb. 25, 1996.*

**Original authority 1985, amended 1993, 1995.*

**4 CSR 265-12.040 Prescribed Record-
keeping for Common Carriers that
Transport Commodities in Bulk in Dump
Trucks**

(Rescinded February 25, 1996)